

**REPORT OF THE AUDIT OF THE
DAVIESS COUNTY
SHERIFF**

**For The Year Ended
December 31, 2002**



**CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS
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CRIT LUALLEN
Auditor of Public Accounts

To the People of Kentucky
Honorable Ernie Fletcher, Governor
Robbie Rudolph, Secretary
Finance and Administration Cabinet
Honorable Reid Haire, Daviess County Judge/Executive
Honorable Keith R. Cain, Daviess County Sheriff
Members of the Daviess County Fiscal Court

The enclosed report prepared by Ross & Company, PLLC, Certified Public Accountants, presents the accompanying statement of receipts and disbursements of the County Sheriff of Daviess County, Kentucky, and the statement of receipts, disbursements, and fund balances of the County Sheriff's operating fund and county fund with the State Treasurer for the year ended December 31, 2002.

We engaged Ross & Company, PLLC to perform the financial audit of these statements. We worked closely with the firm during our report review process; Ross & Company, PLLC evaluated the Daviess County Sheriff's internal controls and compliance with applicable laws and regulations.

Respectfully submitted,

A handwritten signature in cursive script, reading "Crit Luallen".

Crit Luallen
Auditor of Public Accounts

Enclosure



**REPORT OF THE AUDIT OF THE
DAVIESS COUNTY
SHERIFF**

**For The Year Ended
December 31, 2002**

**ROSS & COMPANY, PLLC
Certified Public Accountants**

**800 Envoy Circle
Louisville, KY 40299
Telephone (502) 499-9088
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EXECUTIVE SUMMARY

AUDIT EXAMINATION OF THE DAVISS COUNTY SHERIFF

**For The Year Ended
December 31, 2002**

Ross & Company, PLLC, has completed the Daviess County Sheriff's audit for the year ended December 31, 2002. We have issued an unqualified opinion on the financial statements taken as a whole. Based upon the audit work performed, the financial statements are presented fairly in all material respects.

Financial Condition:

The Sheriff's Operating Fund with the State Treasurer had a fund balance of \$0 of December 31, 2002. Revenues increased by \$491,611 from the prior year and disbursements increased by \$672,184. The Daviess County fiscal court received \$240,569 from the operations of the Sheriff's office and made a contribution of \$1,153,636 to the Sheriff's office.

Deposits:

The Sheriff's deposits were insured and collateralized by bank securities or bonds.

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Honorable Keith R. Cain, Daviess County Sheriff
Members of the Daviess County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of receipts and disbursements of the County Sheriff of Daviess County, Kentucky, and the statement of receipts, disbursements, and fund balances of the County Sheriff's operating fund and county fund with the State Treasurer for the year ended December 31, 2002. These financial statements are the responsibility of the County Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the County Sheriff prepares the financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the receipts and disbursements of the County Sheriff and the receipts, disbursements, and fund balances of the County Sheriff's operating fund and county fund with the State Treasurer for the year ended December 31, 2002, in conformity with the modified cash basis of accounting.

To the People of Kentucky
Honorable Ernie Fletcher, Governor
Robbie Rudolph, Secretary
Finance and Administration Cabinet
Honorable Reid Haire, Daviess County Judge/Executive
Honorable Keith R. Cain, Daviess County Sheriff
Members of the Daviess County Fiscal Court

In accordance with Government Auditing Standards, we have also issued our report dated November 13, 2003, on our consideration of the County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Respectfully submitted,

A handwritten signature in cursive script that reads "Ross and Company".

Ross and Company, PLLC

Audit fieldwork completed -
November 13, 2003

DAVIESS COUNTY
KEITH R. CAIN, COUNTY SHERIFF
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For The Year Ended December 31, 2002

Receipts

| | | | |
|---|----|---------|-----------|
| Federal Grants | | \$ | 316,312 |
| State Grants | | | 131,724 |
| State Fees for Services | | | |
| Finance and Administration Cabinet | \$ | 105,710 | |
| Cabinet Human Resources | | 20,684 | 126,394 |
| Circuit Court Clerk: | | | |
| Sheriff's Security Service | \$ | 83,352 | |
| Fines and Fees | | 3,350 | 86,702 |
| Fiscal Court | | | 1,153,636 |
| County Clerk | | | 14,569 |
| Commission on Taxes | | | 855,898 |
| Fees Collected for Services: | | | |
| Auto Inspections | \$ | 42,829 | |
| Accident and Police Reports | | 8,526 | |
| Serving Papers | | 129,652 | |
| Miscellaneous | | 5,283 | |
| Carrying Concealed Deadly Weapon Permits | | 9,895 | |
| Airport Security | | 58,580 | |
| Sheriff's Advertising Fees | | 10,680 | |
| 10% Add-on Penalty | | 97,255 | 362,700 |
| Other Receipts: | | | |
| Prisoner Transport | \$ | 14,839 | |
| Reimbursed Expenses | | 19,018 | |
| Daviess County School Board - D.A.R.E. Officer | | 15,000 | |
| Daviess County School Board - K-9 Reimbursement | | 10,000 | |
| Apollo High School - School Resource Officer | | 26,780 | 85,637 |
| Interest Earned | | | 22,300 |
| Total Receipts | | \$ | 3,155,872 |

The accompanying notes are an integral part of this financial statement.

DAVIESS COUNTY
 KEITH R. CAIN, COUNTY SHERIFF
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 For The Year Ended December 31, 2002
 (Continued)

Disbursements

Payments to State:

| | | |
|--|----|-------|
| Carrying Concealed Deadly Weapon Permits | \$ | 4,860 |
|--|----|-------|

Other Disbursements:

| | | | |
|---------------------|----|---------------|---------------|
| County Collections | \$ | 23,580 | |
| Reimbursed Expenses | | <u>19,283</u> | <u>42,863</u> |

| | | | |
|---------------------|--|----|---------------|
| Total Disbursements | | \$ | <u>47,723</u> |
|---------------------|--|----|---------------|

| | | | |
|--------------|--|----|-----------|
| Net Receipts | | \$ | 3,108,149 |
|--------------|--|----|-----------|

Payments to State Treasurer:

| | | | |
|--------------------|----|----------------|------------------|
| 75% Operating Fund | \$ | 2,867,580 | |
| 25% County Fund | | <u>240,569</u> | <u>3,108,149</u> |

| | | | |
|------------------------------------|--|----|-----------------|
| Balance Due at Completion of Audit | | \$ | <u><u>0</u></u> |
|------------------------------------|--|----|-----------------|

DAVIESS COUNTY
KEITH R. CAIN, COUNTY SHERIFF
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
FUND BALANCES OF THE SHERIFF'S OPERATING FUND
AND COUNTY FUND WITH THE STATE TREASURER

For The Year Ended December 31, 2002

| | 75% Operating Fund | 25% County Fund | Totals |
|--|--------------------------|-----------------------|--------------|
| Fund Balance - January 1, 2002 | \$ 168,510 | \$ | \$ 168,510 |
| <u>Receipts</u> | | | |
| Fees Paid to State - Operating Funds (75%) | 2,867,580 | | 2,867,580 |
| Fees Paid to State - County Funds (25%) | | 240,569 | 240,569 |
| Total Funds Available | \$ 3,036,090 | \$ 240,569 | \$ 3,276,659 |
| <u>Disbursements</u> | | | |
| Personal Services- | | | |
| Sheriff's Salary | \$ 84,494 | \$ | \$ 84,494 |
| Sheriff's Incentive | 2,965 | | 2,965 |
| Deputies' Salaries | 1,465,850 | | 1,465,850 |
| Overtime Gross | 135,875 | | 135,875 |
| Employee Benefits- | | | |
| Employer's Share Social Security | 118,043 | | 118,043 |
| Employer's Share Retirement | 230,963 | | 230,963 |
| Employer's Paid Health Insurance | 306,529 | | 306,529 |
| Other Payroll Disbursements | 3,595 | | 3,595 |
| Contracted Services- | | | |
| Advertising | 5,959 | | 5,959 |
| Materials and Supplies- | | | |
| Office Materials and Supplies | 6,035 | | 6,035 |
| Uniforms | 32,178 | | 32,178 |
| Other Charges- | | | |
| Training | 15,341 | | 15,341 |
| DARE Supplies | 1,426 | | 1,426 |
| Telephone | 5,034 | | 5,034 |
| Law Enforcement Expense | 39,261 | | 39,261 |

The accompanying notes are an integral part of this financial statement.

DAVIESS COUNTY
 KEITH R. CAIN, COUNTY SHERIFF
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND FUND BALANCES OF THE
 SHERIFF'S OPERATING FUND AND COUNTY FUND WITH THE STATE TREASURER
 For The Year Ended December 31, 2002
 (Continued)

| | 75% Operating Fund | 25% County Fund | Totals |
|---|--------------------------|-----------------------|--------------|
| <u>Disbursements (Continued)</u> | | | |
| Other Charges (Continued) - | | | |
| Vehicle Equipment Expense | \$ 3,351 | \$ | \$ 3,351 |
| Cellular Phone | 5,224 | | 5,224 |
| Police Supplies | 6,726 | | 6,726 |
| Travel | 7,256 | | 7,256 |
| Miscellaneous | 34,380 | | 34,380 |
| Auto Expenses- | | | |
| Gasoline | 77,951 | | 77,951 |
| Maintenance and Repairs | 57,737 | | 57,737 |
| Radio/Siren Maintenance | 14,490 | | 14,490 |
| Capital Outlay- | | | |
| Office Equipment | 100 | | 100 |
| Vehicle | 57,924 | | 57,924 |
| Equipment | 8,204 | | 8,204 |
| Computers | 16,351 | | 16,351 |
| Law Enforcement Equipment | 8,309 | | 8,309 |
| Vehicle Equipment | 284,453 | | 284,453 |
| Payments to County Treasurer | | 240,569 | 240,569 |
| Payments to County Treasurer - April 22, 2003 | 86 | | 86 |
| Total Disbursements | \$ 3,036,090 | \$ 240,569 | \$ 3,276,659 |
| Fund Balance - December 31, 2002 | \$ 0 | \$ 0 | \$ 0 |

The accompanying notes are an integral part of this financial statement.

DAVIESS COUNTY
KEITH R. CAIN, COUNTY SHERIFF
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2002

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

A fee official in counties with a population over 70,000 has two funds established with the state for the deposit of fees collected. Seventy-five percent (75%) of the fees collected is deposited in a County Sheriff's operating fund and used for office expenses of the fee official. The remaining twenty-five percent (25%) of fees collected is deposited to the county fiscal court fund and periodically paid to the county government. These funds are closed at the end of each four-year term by paying the balances to the respective county government.

B. Basis of Accounting

The financial statements have been prepared on a modified cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. Under this basis of accounting, certain receipts and certain expenditures are recognized as a result of accrual at December 31, 2002.

The Attorney General issued a letter which stated that some receipts of the fee official offices could be considered reimbursed expenses. All reimbursed expenses are receipted in the 75 percent fund.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the County Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

DAVISS COUNTY
KEITH R. CAIN, COUNTY SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2002
(Continued)

Note 2. Employee Retirement System

The county officials and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system that covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5.0 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 6.41 percent for the first six months and 6.34 percent for the last six months of the calendar year. Hazardous covered employees are required to contribute 8.0 percent of their salary to the plan. The county's contribution rate for hazardous employees was 16.28 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information pertaining to CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report which is a matter of public record.

Note 3. Deposits:

The Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 64.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of December 31, 2002, the Sheriff's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the Sheriff's agent in the Sheriff's name, or provided surety bonds which named the Sheriff as beneficiary/obligee on the bonds.

Note 4. Special Investigation Fund

The Daviess County Sheriff maintains a Special investigation fund for monies received from drug related arrest. The balance of the fund as of January 1, 2002 was \$13,159. Receipts consisting primarily of drug seizures and interest were \$49,390. Disbursements consisting primarily of expenditures for drug crime fighting supplies were \$47,989. The balance in the Special Investigation Fund as of December 31, 2002 was \$14,560.

DAVISS COUNTY
 KEITH R. CAIN, COUNTY SHERIFF
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2002
 (Continued)

Note 5. Reimbursed Expenditures

The amount deposited to the Sheriff's Operating Fund (75%) with the Kentucky State Treasurer included reimbursed expenditures. The reimbursed expenditures include amounts from the State and county as well as refunds. The following table details reimbursed expenses, of which 100% were credited to the 75% fund.

| | |
|--|--------------------|
| State Grants | \$ 10,000 |
| Federal COPS Grant | 69,567 |
| Other Federal Grants | 251,857 |
| 100% Fees | 8,613 |
| Airport Security | 58,580 |
| Other Reimbursements | 10,680 |
| Fiscal Court Assistance | 1,153,636 |
| Daviess County School Board - D.A.R.E Officer | 15,000 |
| Daviess County Board of Education - K-9 | 10,000 |
| Apollo High School - School Resource Officer | <u>26,780</u> |
| Total | <u>\$1,614,713</u> |

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REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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Members of the Daviess County Fiscal Court

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of The Financial
Statements Performed In Accordance With Government Auditing Standards

We have audited the receipts and disbursements of the Daviess County Sheriff and the receipts, disbursements, and fund balances of the County Sheriff's operating fund and county fund with the State Treasurer for the year ended December 31, 2002, and have issued our report thereon dated November 13, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Daviess County Sheriff's financial statements as of December 31, 2002, are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Daviess County Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of The Financial
Statements Performed In Accordance With Government Auditing Standards
(Continued)

Internal Control Over Financial Reporting (Continued)

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.

Respectfully submitted,

A handwritten signature in cursive script that reads "Ross & Company".

Ross & Company, PLLC

Audit fieldwork completed -
November 13, 2003

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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Members of the Daviess County Fiscal Court

Report On Compliance With Requirements
Applicable To Each Major Program And Internal Control
Over Compliance In Accordance With OMB Circular A-133

Compliance

We have audited the compliance of the County Sheriff of Daviess County Kentucky, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2002. The County Sheriff's major federal programs are identified in the Schedule of Expenditures of Federal Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Daviess County Sheriff. Our responsibility is to express an opinion on the County Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County Sheriff's compliance with those requirements.

In our opinion, the County Sheriff of Daviess County Kentucky, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002. The results of our auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

Report On Compliance With Requirements
Applicable To Each Major Program And Internal
Control Over Compliance In Accordance With OMB Circular A-133
(Continued)

Internal Control Over Compliance

The County Sheriff of Daviess County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.

Respectfully submitted,

A handwritten signature in cursive script that reads "Ross and Company".

Ross and Company, PLLC

Audit fieldwork completed -
November 13, 2003

DAVIESS COUNTY
KEITH R. CAIN, COUNTY SHERIFF
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2002

| Federal Grantor Program Title <u>Grant Name (CFDA #)</u> | <u>Pass-Through Grantor's Number</u> | <u>Expenditures</u> |
|--|--|---------------------|
| Cash Programs | | |
| <u>U.S. Department of Justice</u> | | |
| Direct Programs: | | |
| Daviess County Mobile Data Terminal Project (CFDA #16.710) | 2001 CKWX0043 | \$ 287,804 |
| COPS Hiring Grant (CFDA #16.710) | 1999 UMWX2956 | 18,071 |
| COPS Methamphetamine Initiative 2001 Grant (CFDA #16.579) | 2001 CKWX0164 | <u>242,418</u> |
| Total Cash Expenditures of Federal Awards | | <u>\$ 548,293</u> |

DAVIESS COUNTY
KEITH R. CAIN, COUNTY SHERIFF
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2002

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Daviess County Sheriff, and is presented on a modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Note 2 - The federal expenditures for COPS Methamphetamine Initiative 2002 Grant include grants to subrecipients as follows:

| <u>Subrecipient</u> | <u>Number</u> | <u>Pass-through Grant Amount</u> |
|---------------------|---------------|--------------------------------------|
| Warren County | | \$ 91,470 |
| Hardin County | | 78,352 |

